

SUPPRESSED

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

FILED

AUG 19 2015

U.S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

UNITED STATES OF AMERICA,

Plaintiff,

v.

ZONDRA E. JONES, and
RICKER D. BROOKS,

Defendants.

No.

4:15CR394 RLW/TCM

INDICTMENT

Count 1

The Grand Jury charges:

THE CONSPIRACY

1. Beginning on or about April 15, 2010, and continuing until on or about August 16, 2011, in the Eastern District of Missouri, and elsewhere,

ZONDRA E. JONES, and
RICKER D. BROOKS,

the defendants herein, did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes.

PARTIES, PERSONS AND ENTITIES

At all times pertinent herein,

2. Zondra E. Jones was a resident of St. Louis County, Missouri, and owned a business called Alliance In-Home Care Services, which provided home health care services to individuals.

3. Ricker D. Brooks was a resident of St. Louis County, Missouri, and owned a business called Brooks Accounting Service, which provided accounting and tax preparation services to individuals and businesses.

MANNER AND MEANS OF THE CONSPIRACY

4. It was part of the conspiracy that sometime between January 1, 2010, and April 15, 2010, with the exact date or dates unknown to the grand jury, defendant Zondra E. Jones retained defendant Ricker D. Brooks to prepare a U.S. Individual Income Tax Return, Form 1040, for the year 2009, for herself and another person. After defendant Zondra E. Jones reviewed the U.S. Individual Income Tax Return, Form 1040, for the year 2009, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, defendant Zondra E. Jones told defendant Ricker D. Brooks that she thought that the contract labor expense of her business, Alliance In-Home Care Services, which was listed on Schedule C of such return, was overstated. Defendant Zondra E. Jones and defendant Ricker D. Brooks agreed to file the U.S. Individual Income Tax Return, Form 1040, for the year 2009, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, with the Internal Revenue Service.

5. It was part of the conspiracy that on or about April 15, 2010, defendant Zondra E. Jones, and defendant Ricker D. Brooks, caused to be filed with the Internal Revenue Service, a U.S. Individual Income Tax Return, Form 1040, for the year 2009, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person.

6. It was part of the conspiracy that sometime between January 1, 2011, and April 15, 2011, with the exact date unknown to the grand jury, defendant Zondra E. Jones retained

defendant Ricker D. Brooks to prepare a U.S. Individual Income Tax Return, Form 1040, for the year 2010, for herself and another person. After defendant Zondra E. Jones reviewed the U.S. Individual Income Tax Return, Form 1040, for the year 2010, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, defendant Zondra E. Jones thought that the contract labor expense of her business, Alliance In-Home Care Services, which was listed on Schedule C of such return, was overstated. Defendant Zondra E. Jones and defendant Ricker D. Brooks agreed to file the U.S. Individual Income Tax Return, Form 1040, for the year 2010, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, with the Internal Revenue Service.

7. It was part of the conspiracy that on or about April 15, 2011, defendant Zondra E. Jones, and defendant Ricker D. Brooks, caused to be filed with the Internal Revenue Service, a U.S. Individual Income Tax Return, Form 1040, for the year 2010, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person.

8. It was part of the conspiracy that on or about June 21, 2011, defendant Zondra E. Jones, and defendant Ricker D. Brooks, met with an Internal Revenue Service Revenue Agent who requested documentary evidence regarding the amounts of contract labor expense of defendant Zondra E. Jones's business, Alliance In-Home Care Services, which were listed on Schedule C of the U.S. Individual Income Tax Returns, Form 1040 of defendant Zondra E. Jones, and another person, for the years 2009 and 2010.

9. It was part of the conspiracy that sometime between June 21, 2011, and August 16, 2011, with the exact date or dates unknown to the Grand Jury, defendant Zondra E. Jones told defendant Ricker D. Brooks that she wanted him to revise her 2009 and 2010 income tax returns.

Defendant Ricker D. Brooks told defendant Zondra E. Jones that he could get documentation to support the contract labor expenses listed on these returns.

10. It was part of the conspiracy that sometime between June 21, 2011, and August 16, 2011, with the exact date or dates unknown to the Grand Jury, defendant Zondra E. Jones gave bank statements of her business, Alliance In-Home Care Services, to defendant Ricker D. Brooks. Defendant Ricker D. Brooks used these bank statements to prepare check schedules which falsely represented payments made by Alliance In-Home Care Services to contract employees during 2010. Defendant Ricker D. Brooks also prepared Forms 1099 which falsely represented payments by Alliance In-Home Care Services to various individuals during 2010.

11. It was part of the conspiracy that on or about August 16, 2011, defendant Zondra E. Jones met with an Internal Revenue Service Revenue Agent. During this meeting, defendant Zondra E. Jones gave the check schedules that defendant Ricker D. Brooks prepared which falsely represented payments made by Alliance In-Home Care Services to contract employees during 2010, and the Forms 1099 that defendant Ricker D. Brooks prepared which falsely represented payments by Alliance In-Home Care Services to various individuals during 2010, to the Internal Revenue Service Revenue Agent.

OVERT ACTS

In connection with the above conspiracy, and to effectuate the objectives thereof, the following overt acts occurred in the Eastern District of Missouri.

12. On or about some time between January 1, 2010, and April 15, 2010, with the exact date or dates unknown to the Grand Jury, defendant Ricker D. Brooks prepared a U.S. Individual Income Tax Return, Form 1040, for the year 2009, for defendant Zondra E. Jones, and another person.

13. On or about sometime between January 1, 2010, and April 15, 2010, with the exact date or dates unknown to the Grand Jury, defendant Zondra E. Jones authorized defendant Ricker D. Brooks to file the U.S. Individual Income Tax Return, Form 1040, for the year 2009, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, with the Internal Revenue Service.

14. On or about April 15, 2010, defendant Ricker D. Brooks filed the U.S. Individual Income Tax Return, Form 1040, for the year 2009, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, with the Internal Revenue Service.

15. On or about sometime between January 1, 2011, and April 15, 2011, with the exact date or dates unknown to the Grand Jury, defendant Ricker D. Brooks prepared a U.S. Individual Income Tax Return, Form 1040, for the year 2010, for defendant Zondra E. Jones, and another person.

16. On or about sometime between January 1, 2011, and April 15, 2011, with the exact date or dates unknown to the Grand Jury, defendant Zondra E. Jones authorized defendant Ricker D. Brooks to file the U.S. Individual Income Tax Return, Form 1040, for the year 2010, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, with the Internal Revenue Service.

17. On or about April 15, 2011, defendant Ricker D. Brooks filed the U.S. Individual Income Tax Return, Form 1040, for the year 2010, which defendant Ricker D. Brooks prepared for defendant Zondra E. Jones, and another person, with the Internal Revenue Service.

18. On or about sometime between June 21, 2011, and August 16, 2011, with the exact date or dates unknown to the Grand Jury, defendant Zondra E. Jones gave bank statements of her business, Alliance In-Home Health Care Services, to defendant Ricker D. Brooks.

19. On or about sometime between June 21, 2011, and August 16, 2011, with the exact date or dates unknown to the Grand Jury, defendant Ricker D. Brooks prepared check schedules which falsely represented payments made by Alliance In-Home Care Services to contract employees during 2010, and Forms 1099 which falsely represented payments made by Alliance In-Home Care Services to contract employees during 2010.

20. On or about August 16, 2011, defendant Zondra E. Jones gave the check schedules that defendant Ricker D. Brooks prepared which falsely represented payments made by Alliance In-Home Care Services to contract employees during 2010, and the Forms 1099 that defendant Ricker D. Brooks prepared which falsely represented payments by Alliance In-Home Care Services to various individuals during 2010, to an Internal Revenue Service Revenue Agent.

In violation of Title 18, United States Code, Section 371.

Count 2

The Grand Jury charges:

On or about April 15, 2010, in the Eastern District of Missouri, and elsewhere,

ZONDRA E. JONES,

the defendant herein, who during the calendar year 2009 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by her and her spouse to the United States of America for the calendar year 2009, by preparing and causing to be prepared, and by filing and causing to be filed, a false and fraudulent U.S Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was filed with the Internal Revenue Service in which defendant Zondra E. Jones, and another person, stated that their joint taxable income for the calendar year 2009 was the sum of \$49,889, and that the amount of tax due and owing thereon was the sum of \$21,640, when in fact, as defendant Zondra E. Jones well knew,

that the joint taxable income of defendant Zondra E. Jones, and another person, for the calendar year 2009 was substantially in excess of the amount stated on the return, and upon the additional taxable income, a substantial additional tax was due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7201.

Count 3

The Grand Jury charges:

Beginning on or about April 15, 2011, and continuing until on or about August 16, 2011, in the Eastern District of Missouri, and elsewhere,

ZONDRA E. JONES,

the defendant herein, who during the calendar year 2010 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by her and her spouse to the United States of America for the calendar year 2010, by preparing and causing to be prepared, and by filing and causing to be filed, a false and fraudulent U.S Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was filed with the Internal Revenue Service, and by providing false documents to an Internal Revenue Service Revenue Agent. In the false return, defendant Zondra E. Jones, and another person, stated that their joint taxable income for the calendar year 2010 was the sum of \$35,234, and that the amount of tax due and owing thereon was the sum of \$14,286, when in fact, as defendant Zondra E. Jones well knew, that the joint taxable income of defendant Zondra E. Jones, and another person, for the calendar year 2010 was substantially in excess of the amount stated on the return, and upon the additional taxable income, a substantial additional tax was due and owing to the United States of America. The false documents which defendant Zondra E. Jones provided to an Internal Revenue Service Revenue Agent were Forms 1099 which falsely represented payments by defendant Zondra E.

Jones's business, Alliance In-Home Care Services, to various individuals during 2010, and check schedules which falsely represented payments made by Alliance In-Home Care Services during 2010.

In violation of Title 26, United States Code, Section 7201.

Count 4

The Grand Jury charges:

On or about April 15, 2010, in the Eastern District of Missouri, and elsewhere,

RICKER D. BROOKS,

the defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of Zondra E. Jones, and another person, for the calendar year 2009, which was false and fraudulent as to a material matter in that said return represented that the amount of contract labor expense of Zondra E. Jones's business, Alliance In-Home Care Services, for the calendar year 2009, which was listed on Schedule C of such return, was \$240,906, whereas, as Ricker D. Brooks, the defendant herein, well knew, the amount of contract labor expense of Zondra E. Jones's business, Alliance In-Home Care Services, for the calendar year 2009, was substantially less than \$240,906.

In violation of Title 26, United States Code, Section 7206(2).

Count 5

The Grand Jury charges:

On or about April 15, 2011, in the Eastern District of Missouri, and elsewhere,

RICKER D. BROOKS,

the defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of Zondra E. Jones, and another person, for the calendar year 2010, which was false and fraudulent as to a material matter in that said return represented that the amount of contract labor expense of Zondra E. Jones's business, Alliance In-Home Care Services, for the calendar year 2010, which was listed on Schedule C of such return, was \$145,200, whereas, as Ricker D. Brooks, the defendant herein, well knew, the amount of contract labor expense of Zondra E. Jones's business, Alliance In-Home Care Services, for the calendar year 2010, was substantially less than \$145,200.

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

FOREPERSON

RICHARD G. CALLAHAN
United States Attorney

STEVEN A. MUCHNICK
Assistant United States Attorney